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RESOLUTION ADOPTED BY THE GENERAL ASSEMBLY

[on the report of the Fifth Committee (A/51/711/Add.1)]

51/153. Financing of the United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium

B[1]

The General Assembly,

Having considered the reports of the Secretary-General on the financing of the United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium[2] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[3]

Recalling Security Council resolution 1037 (1996) of 15 January 1996, by which the Council established the United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium for an initial period of twelve months, and Council resolution 1079 (1996) of 15 November 1996, in which the Council extended the mandate of the Transitional Administration to 15 July 1997,

Recalling also its decision 50/481 of 11 April 1996 on the financing of the Transitional Administration and its subsequent resolutions thereon, the latest of which was resolution 51/153 A of 16 December 1996,

Reaffirming that the costs of the Transitional Administration are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

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[1] Consequently, resolution 51/153, in section VI of the Official Records of the General Assembly, Fifty-first Session, Supplement No. 49 (A/51/49), vol. I, becomes resolution 51/153 A.

[2] A/51/520/Add.1-3.

[3] See A/51/872.

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Recalling its previous decisions regarding the fact that, in order to meet the expenditures caused by the Transitional Administration, a different procedure is required from the one applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such an operation,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Noting with appreciation that voluntary contributions have been made to the Transitional Administration,

Mindful of the fact that it is essential to provide the Transitional Administration with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

1. Takes note of the status of contributions to the United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium as at 15 May 1997, including the contributions outstanding in the amount of 51 million United States dollars, representing 11 per cent of the total assessed contributions from the inception of the Transitional Administration to the period ending 30 June 1997, notes that some 22 per cent of the Member States have paid their assessed contributions in full, and urges all other Member States concerned, in particular those in arrears, to ensure the payment of their outstanding assessed contributions;

2. Expresses concern about the financial situation with regard to peacekeeping activities, in particular as regards the reimbursement of troop contributors, which bear burdens owing to overdue payments by Member States of their assessments;

3. Expresses its appreciation to those Member States which have paid their assessed contributions in full;

4. Urges all other Member States to make every possible effort to ensure the payment of their assessed contributions to the Transitional Administration in full and on time;

5. Endorses the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;[3]

6. Approves, on an exceptional basis, the special arrangements for the Transitional Administration with regard to the application of article IV of the financial regulations of the United Nations, whereby appropriations required in respect of obligations owed to Governments providing contingents and/or logistic support to the Transitional Administration shall be retained beyond the period stipulated under financial regulations 4.3 and 4.4, as set out in the annex to the present resolution;

7. Requests the Secretary-General to take all necessary action to ensure that the Transitional Administration is administered with a maximum of efficiency and economy;

8. Decides to appropriate to the Special Account for the United Nations Transitional Administration for Eastern Slavonia, Baranja and Western

Sirmium the amount of 275,344,900 dollars gross (266,226,000 dollars net) for the maintenance of the Transitional Administration for the period from 1 July 1997 to 30 June 1998, inclusive of the amount of 10,276,000 dollars for the support account for peacekeeping operations, to be assessed on Member States at a monthly rate of 22,945,408 dollars gross (22,185,500 dollars net) in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991, 46/198 A of 20 December 1991, 47/218 A of 23 December 1992, 49/249 A of 20 July 1995, 49/249 B of 14 September 1995, 50/224 of 11 April 1996 and 51/218 A and B of 18 December 1996 and its decisions 48/472 A of 23 December 1993 and 50/451 B of 23 December 1995, and taking into account the scale of assessments for the year 1997, as set out in its resolution 49/19 B of 23 December 1994 and its decision 50/471 A of 23 December 1995, and for the year 1998,[4] subject to the decision of the Security Council to extend the mandate of the Transitional Administration beyond 15 July 1997;

9. Decides also that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 8 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 9,118,900 dollars approved for the Transitional Administration for the period from 1 July 1997 to 30 June 1998;

10. Decides further that, for Member States that have fulfilled their financial obligations to the Transitional Administration, there shall be set off against the apportionment, as provided for in paragraph 8 above, their respective share in the unencumbered balance of 18,826,400 dollars gross (18.8 million dollars net) in respect of the period ending 30 June 1996;

11. Decides that, for Member States that have not fulfilled their financial obligations to the Transitional Administration, their share of the unencumbered balance of 18,826,400 dollars gross (18.8 million dollars net) for the period ending 30 June 1996 shall be set off against their outstanding obligations;

12. Invites voluntary contributions to the Transitional Administration in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure and practices established by the General Assembly;

13. Decides to include in the provisional agenda of its fifty-second session the item entitled "Financing of the United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium".

101st plenary meeting
13 June 1997

ANNEX

Special arrangements with regard to the application of article IV of the financial regulations of the United Nations

1. At the end of the twelve-month period provided for in financial regulation 4.3, any unliquidated obligations of the financial period in question relating to goods supplied and services rendered by Governments for

[4] To be adopted by the General Assembly.

which claims have been received or which are covered by established reimbursement rates shall be transferred to accounts payable; such accounts shall remain recorded in the Special Account for the United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium until payment is effected.

2. (a) Any other unliquidated obligations of the financial period in question owed to Governments for goods supplied and services rendered, as well as other obligations owed to Governments, for which required claims have not yet been received shall remain valid for an additional period of four years following the end of the twelve-month period provided for in regulation 4.3;

(b) Claims received during this four-year period shall be treated as provided for under paragraph 1 of the present annex, if appropriate;

(c) At the end of the additional four-year period, any unliquidated obligations shall be cancelled and the then remaining balance of any appropriations retained therefor shall be surrendered.